

Sample Ordinance for Iowa School Local Option Tax

Ordinance No. _____

An ordinance establishing a School Infrastructure Local Option Sales and Services Tax applicable to transactions within (insert the name of the county where the tax was approved).

Pursuant to the authority granted by Chapter 423B of the Iowa Code, Be It Enacted by the Board of Supervisors of (insert name of county) County, Iowa:

Section 1. - School Local Option Sales and Services Tax. There is imposed a Local Option Sales and Services Tax applicable to transactions within of (county name) County.

The rate of the tax shall be (insert the approved rate) percent upon the sales price taxed under Chapter 423E - School Infrastructure Funding - Local Option Tax, Division IV, of the Iowa Code in the following school districts: (insert the names of the school districts of (insert name of county) County, Iowa.

The School Infrastructure Local Option Sales and Services Tax is imposed on transactions occurring on or after (insert the effective date and if pertinent the repeal date found in the question on the ballot) within (insert name of county) County, Iowa. All persons required to collect state sales tax and any use tax to which the local option tax may be applicable shall collect the tax. However, the tax shall not be imposed on the sales or purchase price from transactions exempted from tax by section 423B.5 of the Iowa Code.

All applicable provisions of the appropriate sections of Chapter 423, Division IV, of the Iowa Code are adopted by reference.

Section 2. Effective Date. This ordinance shall be in effect after its final passage, approval and publication as provided by law.

Passed by the Board of Supervisors on this _____ day of _____, 20____.

Chairman

Supervisor

Supervisor

Supervisor

Supervisor

Attest:

County Auditor and/or Ex Officio Clerk of the Board